

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2014

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	459,969.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	185.00
Total Federal Direct	3100	460,154.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	633,391.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	633,391.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	256,270,767.00
Workforce Development	3315	2,502,228.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	23,276.00
Adults with Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	40,383.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	667,508.00
Class Size Reduction Operating Funds	3355	74,085,876.00
Florida School Recognition Funds	3361	2,714,209.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,290,820.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	386,417.00
Other Miscellaneous State Revenues	3399	649,792.00
Total State	3300	338,673,776.00
<i>Local:</i>		
District School Taxes	3411	121,429,536.00
Tax Redemptions	3421	123,111.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	37.00
Tuition	3424	7,990.00
Rent	3425	
Interest on Investments	3431	889,648.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(320,101.00)
Gifts, Grants and Bequests	3440	80,843.00
Adult General Education Course Fees	3461	49,605.00
Postsecondary Vocational Course Fees	3462	485,506.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	43,162.00
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	1,060,679.00
Sale of Junk	3493	86,547.00
Receipt of Federal Indirect Cost Rate	3494	1,639,441.00
Other Miscellaneous Local Sources	3495	8,915,184.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	5,942.00
Receipt of Food Service Indirect Costs	3499	557,147.00
Total Local	3400	135,054,277.00
Total Revenues	3000	474,821,598.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2014

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	6,651.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,002,216.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	185,000.00
From Enterprise Funds	3690	1,000,000.00
Total Transfers In	3600	2,187,216.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		2,193,867.00
Net Change In Fund Balance		7,139,019.00
Fund Balance, July 1, 2013	2800	47,644,623.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,444,488.00
Restricted Fund Balance	2720	6,903,768.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	11,451,799.00
Unassigned Fund Balance	2750	32,983,587.00
Fund Balance, June 30, 2014	2700	54,783,642.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2014

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	6,651.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,002,216.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	185,000.00
From Enterprise Funds	3690	1,000,000.00
Total Transfers In	3600	2,187,216.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		2,193,867.00
Net Change In Fund Balance		7,139,019.00
Fund Balance, July 1, 2013	2800	47,644,623.00
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<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,444,488.00
Restricted Fund Balance	2720	6,903,768.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	11,451,799.00
Unassigned Fund Balance	2750	32,983,587.00
Fund Balance, June 30, 2014	2700	54,783,642.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2014

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	10,486,681.00
Employee Benefits	200	4,080,487.00
Purchased Services	300	644,853.00
Energy Services	400	380,078.00
Materials and Supplies	500	15,860,795.00
Capital Outlay	600	42,705.00
Other	700	742,980.00
Other Capital Outlay (Function 9300)	600	
Total Expenditures		32,238,579.00
Excess (Deficiency) of Revenues Over Expenditures		2,592,444.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	(987,938.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(987,938.00)
Total Other Financing Sources (Uses)		(987,938.00)
Net Change in Fund Balance		1,604,506.00
Fund Balance, July 1, 2013	2800	8,323,364.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,153,542.00
Restricted Fund Balance	2720	8,774,328.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	9,927,870.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

Exhibit K-3
DOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	31,430.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	6,652,491.00
Total Federal Direct	3100	6,683,921.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	502,886.00
Medicaid	3202	
Workforce Investment Act	3220	145,731.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	2,117,522.00
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	13,927,062.00
Elementary and Secondary Education Act, Title I	3240	14,674,948.00
Adult General Education	3251	821,080.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	18,426.00
Emergency Immigrant Education Program	3293	579,617.00
Miscellaneous Federal Through State	3299	114,000.00
Total Federal Through State and Local	3200	32,901,272.00
<i>State:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	510.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	510.00
Total Revenues	3000	39,585,703.00

**DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**

Exhibit K-4
 DOE Page 8

For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Investment Act	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>					
Vocational Education Acts	3201				0.00
Race to the Top	3214			4,939,701.00	4,939,701.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240	373,233.00			373,233.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299			186,955.00	186,955.00
Total Federal Through State	3200	373,233.00	0.00	5,126,656.00	5,499,889.00
<i>State:</i>					
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	373,233.00	0.00	5,126,656.00	5,499,889.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2014

Exhibit K-4
 DOE Page 10
 Fund 433

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2013	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Fund Balance, June 30, 2014	2700	0.00							

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2014

After Capitalization

Exhibit K-4
 DOE Page 11
 Fund 434

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	804,809.00	129,649.00			5,921.00	128.00	45,661.00	986,168.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	197,604.00	47,303.00	18,015.00					262,922.00
Instructional Staff Training Services	6400	2,056,451.00	318,019.00	251,567.00				10,897.00	2,636,934.00
Instructional-Related Technology	6500	491,634.00	145,737.00	135,502.00					772,873.00
Board	7100								0.00
General Administration	7200							205,151.00	205,151.00
School Administration	7300	171,967.00	46,738.00	4,169.00					222,874.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			12,813.00					12,813.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						26,921.00		26,921.00
Total Expenditures		3,722,465.00	687,446.00	422,066.00	0.00	5,921.00	27,049.00	261,709.00	5,126,656.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2013	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Fund Balance, June 30, 2014	2700								0.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2014

REVENUES		Account Number							Totals	
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							0.00	
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400							0.00	
Total Revenues		3000							0.00	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									0.00	
Fund Balance, July 1, 2013		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Fund Balance, June 30, 2014		2700							0.00	

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-6
 DOE Page 13

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	2,368,615.00							2,368,615.00
SBE/COBI Bond Interest	3326	103.00							103.00
Racing Commission Funds	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	2,368,718.00	223,250.00	0.00	0.00	0.00	0.00	0.00	2,591,968.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						817,196.00		817,196.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(1,159,459.00)		(1,159,459.00)
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	(342,263.00)	0.00	(342,263.00)
Total Revenues	3000	2,368,718.00	223,250.00	0.00	0.00	0.00	(342,263.00)	0.00	2,249,705.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,700,000.00	95,000.00				22,812,001.00		24,607,001.00
Interest	720	708,781.00	126,875.00				24,590,414.00		25,426,070.00
Dues and Fees	730	47,745.00	345.00				2,202,052.00		2,250,142.00
Miscellaneous	790								0.00
Total Expenditures		2,456,526.00	222,220.00	0.00	0.00	0.00	49,604,467.00	0.00	52,283,213.00
Excess (Deficiency) of Revenues Over Expenditures		(87,808.00)	1,030.00	0.00	0.00	0.00	(49,946,730.00)	0.00	(50,033,508.00)
OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791						3,956,622.00		3,956,622.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750						151,696,458.00		151,696,458.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	1,724,000.00							1,724,000.00
Premium on Refunding Bonds	3792	272,637.00							272,637.00
Discount on Refunding Bonds (Function 9299)	892						(186,756.00)		(186,756.00)
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(1,069,419.00)					(149,117,294.00)		(150,186,713.00)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						39,781,519.00		39,781,519.00
From Special Revenue Funds	3640								0.00
Interfund	3650						8,195,953.00		8,195,953.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	47,977,472.00	0.00	47,977,472.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950						(8,195,953.00)		(8,195,953.00)
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(8,195,953.00)	0.00	(8,195,953.00)
Total Other Financing Sources (Uses)		927,218.00	0.00	0.00	0.00	0.00	46,130,549.00	0.00	47,057,767.00
Net Change in Fund Balances		839,410.00	1,030.00	0.00	0.00	0.00	(3,816,181.00)	0.00	(2,975,741.00)
Fund Balance, July 1, 2013	2800	399,698.00	31,186.00				16,570,924.00		17,001,808.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	1,239,108.00	32,216.00				12,754,743.00		14,026,067.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700	1,239,108.00	32,216.00	0.00	0.00	0.00	12,754,743.00	0.00	14,026,067.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						283,190.00					283,190.00
Interest on Undistributed CO&DS	3325						12,901.00					12,901.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				1,002,216.00							1,002,216.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	1,002,216.00	0.00	296,091.00	0.00	0.00	0.00	0.00	1,298,307.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							31,100,835.00				31,100,835.00
County Local Sales Tax	3418									28,784,359.00		28,784,359.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							30,351.00				30,351.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431	13,094.00					47,538.00	128,121.00		775,459.00		964,212.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(12,519.00)					57,980.00	(123,374.00)		(533,571.00)		(611,484.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									2,000.00		2,000.00
Impact Fees	3496									8,711,117.00		8,711,117.00
Total Local Sources	3400	575.00	0.00	0.00	0.00	0.00	105,518.00	31,135,933.00	0.00	37,739,364.00	0.00	68,981,390.00
Total Revenues	3000	575.00	0.00	0.00	1,002,216.00	0.00	401,609.00	31,135,933.00	0.00	37,739,364.00	0.00	70,279,697.00
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							88,332.00		16,242,205.00		16,330,537.00
Furniture, Fixtures and Equipment	640	398,783.00					354,805.00	3,453,300.00		5,294,708.00		9,501,596.00
Motor Vehicles (Including Buses)	650							1,386,920.00				1,386,920.00
Land	660									2,265,725.00		2,265,725.00
Improvements Other Than Buildings	670						36,073.00	1,680,740.00		471,972.00		2,188,785.00
Remodeling and Renovations	680	1,549,287.00					369,572.00	4,862,132.00		1,534,146.00		8,315,137.00
Computer Software	690							798,026.00		3,837,087.00		4,635,113.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,507.00					1,507.00
Miscellaneous	790											0.00
Total Expenditures		1,948,070.00	0.00	0.00	0.00	0.00	761,957.00	12,269,450.00	0.00	29,645,843.00	0.00	44,625,320.00
Excess (Deficiency) of Revenues Over Expenditures		(1,947,495.00)	0.00	0.00	1,002,216.00	0.00	(360,348.00)	18,866,483.00	0.00	8,093,521.00	0.00	25,654,377.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710									96,715,000.00		96,715,000.00
Premium on Sale of Bonds	3791									12,503,356.00		12,503,356.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640							987,938.00				987,938.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	987,938.00	0.00	0.00	0.00	987,938.00
Transfers Out: (Function 9700)												
To General Fund	910				(1,002,216.00)							(1,002,216.00)
To Debt Service Funds	920							(21,674,788.00)		(18,106,731.00)		(39,781,519.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970							(200,000.00)				(200,000.00)
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(1,002,216.00)	0.00	0.00	(21,874,788.00)	0.00	(18,106,731.00)	0.00	(40,983,735.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,002,216.00)	0.00	0.00	(20,886,850.00)	0.00	91,111,625.00	0.00	69,222,559.00
Net Change in Fund Balances		(1,947,495.00)	0.00	0.00	0.00	0.00	(360,348.00)	(2,020,367.00)	0.00	99,205,146.00	0.00	94,876,936.00
Fund Balance, July 1, 2013	2800	1,947,495.00					13,175,654.00	19,380,182.00		112,498,302.00		147,001,633.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						12,815,306.00	17,359,815.00		211,703,448.00		241,878,569.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00	12,815,306.00	17,359,815.00	0.00	211,703,448.00	0.00	241,878,569.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-9
 DOE Page 17

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481						9,360,814.00		9,360,814.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						389.00		389.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	9,361,203.00	0.00	9,361,203.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						5,246,759.00		5,246,759.00
Employee Benefits	200						2,043,566.00		2,043,566.00
Purchased Services	300						495,059.00		495,059.00
Energy Services	400						380,078.00		380,078.00
Materials and Supplies	500						366,138.00		366,138.00
Capital Outlay	600						120,118.00		120,118.00
Other	700						463,669.00		463,669.00
Depreciation and Amortization Expense	780						37,504.00		37,504.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	9,152,891.00	0.00	9,152,891.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	208,312.00	0.00	208,312.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						121.00		121.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810						(2,968.00)		(2,968.00)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	(2,847.00)	0.00	(2,847.00)
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	205,465.00	0.00	205,465.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910						(1,000,000.00)		(1,000,000.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(1,000,000.00)	0.00	(1,000,000.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	(794,535.00)	0.00	(794,535.00)
Net Position, July 1, 2013	2880						3,180,241.00		3,180,241.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780						2,385,706.00		2,385,706.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-10
 DOE Page 18

OPERATING REVENUES	Account Number	Health Ins Plans & Self Ins 711	Flexible Benefit Plan 712	Prop. Cas, Liab & WC 713	Employee Asst. Program 714	District Print 791	Energy Mgt. Programs 7921,7922 & 7923	Exclusive Agreements 794	Totals
Charges for Services	3481						13,228,606.00		13,228,606.00
Charges for Sales	3482								0.00
Premium Revenue	3484	65,924,825.00	549,048.00	11,197,799.00	336,641.00				78,008,313.00
Other Operating Revenues	3489	1,939.00		405,612.00			11,238.00	73,442.00	492,231.00
Total Operating Revenues		65,926,764.00	549,048.00	11,603,411.00	336,641.00	0.00	13,239,844.00	73,442.00	91,729,150.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	128,848.00		408,417.00	86,027.00		249,004.00		872,296.00
Employee Benefits	200	53,530.00		133,967.00	43,203.00		82,701.00		313,401.00
Purchased Services	300	15,331,526.00	549,048.00	5,523,672.00	37,400.00		2,132,330.00	113,570.00	23,687,546.00
Energy Services	400						10,363,054.00		10,363,054.00
Materials and Supplies	500	5,044.00		1,734.00	230.00		4,693.00	19,842.00	31,543.00
Capital Outlay	600	1,188.00		737.00	118.00				2,043.00
Other	700	51,559,864.00		4,174,300.00	106,275.00		150.00		55,840,589.00
Depreciation and Amortization Expense	780							1,717.00	1,717.00
Total Operating Expenses		67,080,000.00	549,048.00	10,242,827.00	273,253.00	0.00	12,831,932.00	135,129.00	91,112,189.00
Operating Income (Loss)		(1,153,236.00)	0.00	1,360,584.00	63,388.00	0.00	407,912.00	(61,687.00)	616,961.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	116,030.00		105,837.00	839.00		15,334.00	7,466.00	245,506.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(103,419.00)		(108,034.00)	(770.00)		(15,462.00)	(7,591.00)	(235,276.00)
Gifts, Grants and Bequests	3440	110,342.00							110,342.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740			13,519.00					13,519.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810							(2,602.00)	(2,602.00)
Total Nonoperating Revenues (Expenses)		122,953.00	0.00	11,322.00	69.00	0.00	(128.00)	(2,727.00)	131,489.00
Income (Loss) Before Operating Transfers		(1,030,283.00)	0.00	1,371,906.00	63,457.00	0.00	407,784.00	(64,414.00)	748,450.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630			200,000.00					200,000.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910			(185,000.00)					(185,000.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	(185,000.00)	0.00	0.00	0.00	0.00	(185,000.00)
Change in Net Position		(1,030,283.00)	0.00	1,386,906.00	63,457.00	0.00	407,784.00	(64,414.00)	763,450.00
Net Position, July 1, 2013	2880	13,110,166.00	0.00	23,458,178.00	67,408.00		2,382,839.00	1,310,541.00	40,329,132.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	12,079,883.00	0.00	24,845,084.00	130,865.00		2,790,623.00	1,246,126.00	41,092,581.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
 June 30, 2014

Exhibit K-11
 DOE Page 19
Fund 891

ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	7,163,373.00	13,373,029.00	12,528,305.00	8,008,097.00
Investments	1160				0.00
Accounts Receivable, Net	1130	5,331.00	10,718.00	8,848.00	7,201.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	33,791.00	12,898.00	37,097.00	9,592.00
Due From Other Agencies	1220				0.00
Total Assets		7,202,495.00	13,396,645.00	12,574,250.00	8,024,890.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	387,198.00	4,394,876.00	3,995,666.00	786,408.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161	399,767.00	3,851,225.00	3,823,317.00	427,675.00
Internal Accounts Payable	2290	6,415,530.00	14,860,410.00	14,465,133.00	6,810,807.00
Total Liabilities		7,202,495.00	23,106,511.00	22,284,116.00	8,024,890.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2014

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	13,039,000.00		13,039,000.00	1,700,001.00	1,617,000.00	708,781.00	756,156.00
District Bonds Payable	2322	15,527,564.00		15,527,564.00	95,000.00	95,000.00	126,875.00	123,550.00
Special Act Bonds Payable	2323			0.00	12,855,000.00	21,550,000.00	2,140,898.00	2,525,934.00
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	110,240,000.00		110,240,000.00				
Total Bonds Payable	2320	138,806,564.00	0.00	138,806,564.00	14,650,001.00	23,262,000.00	2,976,554.00	3,405,640.00
Liability for Compensated Absences	2330	34,686,030.00	449,582.00	35,135,612.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	323,219,705.00		323,219,705.00	9,927,001.00	6,087,001.00	14,314,516.00	7,230,458.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	5,916,617.00		5,916,617.00				
Qualified School Construction Bonds (QSCB) Payable	2343	11,000,000.00		11,000,000.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	340,136,322.00	0.00	340,136,322.00	9,927,001.00	6,087,001.00	14,314,516.00	7,230,458.00
Estimated Liability for Long-Term Claims	2350	7,487,313.00		7,487,313.00				
Other Post-Employment Benefits Liability	2360	47,066,244.00	797,404.00	47,863,648.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		568,182,473.00	1,246,986.00	569,429,459.00	24,577,002.00	29,349,001.00	17,291,070.00	10,636,098.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, including discounts and premiums.

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2014

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	0.00		74,085,876.00	74,085,876.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	87,770.00		2,714,209.00	2,693,235.00		108,744.00
Instructional Materials (FEFP Earmark) [3]	90880	1,434,431.00		5,077,385.00	1,786,995.00		4,724,821.00
Library Media (FEFP Earmark) [3]	90881	91,230.00		296,183.00	99,441.00		287,972.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	0.00		3,113,511.00	2,972,511.00		141,000.00
Safe Schools (FEFP Earmark) [5]	90803	0.00		1,393,988.00	1,393,988.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830	0.00		15,077,646.00	15,077,646.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00		17,875,626.00	16,246,942.00		1,628,684.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		1,121,652.00	1,121,652.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		1,243,186.00	1,243,186.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	57,803.00		47,634.00	92,890.00		12,547.00

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2014

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	66,164.00				66,164.00
Bottled Gas	421	56,487.00				56,487.00
Electricity	430	10,072,839.00	380,078.00	69,143.00		10,522,060.00
Heating Oil	440	1,368.00				1,368.00
Total		10,196,858.00	380,078.00	69,143.00	0.00	10,646,079.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	386,501.00				386,501.00
Diesel Fuel	460	4,150,550.00				4,150,550.00
Oil and Grease	540	50,709.00				50,709.00
Total		4,587,760.00		0.00	0.00	4,587,760.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				987,079.00	987,079.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Audiovisual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	329,388.00
Food	570	12,347,175.00
Commodities	580	2,427,138.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2014

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	145,813,103.00	3,900,576.00	942,915.00	150,656,594.00
Basic Programs 101, 102 and 103 (Function 5100)	140	568,595.00			568,595.00
Basic Programs 101, 102 and 103 (Function 5100)	750	3,012,958.00	54,359.00		3,067,317.00
Total Basic Program Salaries		149,394,656.00	3,954,935.00	942,915.00	154,292,506.00
Other Programs 130 (ESOL) (Function 5100)	120	4,506,319.00	120,636.00		4,626,955.00
Other Programs 130 (ESOL) (Function 5100)	140	17,585.00			17,585.00
Other Programs 130 (ESOL) (Function 5100)	750		1,681.00		1,681.00
Total Other Program Salaries		4,523,904.00	122,317.00	0.00	4,646,221.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	31,895,723.00	279,978.00		32,175,701.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750		206,643.00		206,643.00
Total ESE Program Salaries		31,895,723.00	486,621.00	0.00	32,382,344.00
Career Program 300 (Function 5300)	120	6,687,841.00			6,687,841.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	140.00	2,961.00	43,661.00	46,762.00
Total Career Program Salaries		6,687,981.00	2,961.00	43,661.00	6,734,603.00
TOTAL		192,502,264.00	4,566,834.00	986,576.00	198,055,674.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	1,756,417.00	214,402.00	68.00	1,970,887.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2014

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	15,915,363.00
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	12,813.00
Total Charter School Distributions		15,928,176.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	0.00	633,391.00	633,391.00	0.00

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	218,491.00
School Nurses and Health Care Services	414,900.00
Occupational Therapy, Physical Therapy and Other Therapy Services	
ESE Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	
Medicaid Administration and Billing Services	
Student Services	
Consultants	
Other	
Total Expenditures	633,391.00

DISTRICT SCHOOL BOARD OF PASCO COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2014

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	836,119.00	281,896.00	12,884.00		1,499.00			1,132,398.00
Student Personnel Services	6100	20,341.00	6,056.00						26,397.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	79,634.00	24,322.00						103,956.00
Instructional Staff Training Services	6400	1,050.00	153.00						1,203.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	7,202.00	2,918.00						10,120.00
Food Services	7600								0.00
Central Services	7700	24,932.00	5,796.00						30,728.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	379.00	59.00	7,388.00	29,553.00				37,379.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		969,657.00	321,200.00	20,272.00	29,553.00	1,499.00	0.00	0.00	1,342,181.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).